

**UTAH HANDBOOK
FOR
ELECTRONIC FILERS
OF
2004 INDIVIDUAL INCOME TAX RETURNS
(INCLUDING FILE SPECIFICATIONS AND RECORD LAYOUTS)**

Publication 59

UTAH STATE TAX COMMISSION
210 NORTH 1950 WEST
SALT LAKE CITY, UT 84134

Revised November 29, 2004

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Introduction

Since 1993, the Utah State Tax Commission has participated with the Internal Revenue Service in joint “one-stop” electronic filing of federal and state individual income tax returns. This joint filing provides an efficient and cost effective method of filing for taxpayers.

The Internal Revenue Service has a well-established and on-going system for electronically filing certain federal individual income tax returns; and, the Federal/State Electronic Filing Program has been structured as an enhancement to this system.

Participation in the Utah program will require applicants to first gain acceptance into the federal program. Internal Revenue Service Publication 1345, *Handbook For Electronic Filers of Individual Income Tax Returns (Tax Year 2004)*, describes the application and acceptance procedures, and informs participants in the federal program of their specific obligations. Those who desire to participate in the Utah program are advised to study and become familiar with IRS Publication 1345 prior to reading this *Utah Handbook*.

This *Utah Handbook for Electronic Filers of 2004 Individual Income Tax Returns* (Pub 59) documents the requirements unique to the Utah electronic filing program, and supplements and is used in conjunction with IRS publication 1345. Since most functions in the Utah program draw upon or are similar to the IRS program, only features unique for Utah or where additional information is necessary have been specified. All provisions in the federal program are in effect for the Utah program. Participation in the Utah program shall be in accordance with the requirements set forth in both publications.

Contact Phone Numbers for Utah Returns

Utah Federal/State Electronic Filing Assistance

Utah Electronic Filing Coordinator
Software and Transmitter Testing
Technical Assistance

(801) 297-7575, or fax (801) 297-7698

General Information/Taxpayer Assistance
Outside the Salt Lake area

(801) 297-2200
1-800-662-4335

TDD

(801) 297-2020

Utah State Tax Commission website

tax.utah.gov

Calendar

Electronic Filing of Utah Individual Income Tax Returns
(For Tax Period January 1, 2004 through December 31, 2004)
(Dates Subject to Change)

Begin IRS/Utah Acceptance Testing	November 22, 2004*
Last Start Day for Software Developer Test	December 30, 2004**
Begin Transmitting Live Federal/Utah Returns	January 17, 2005
Last Day for Timely Transmission of Utah Electronic Returns	April 15, 2005
Last Day for Extended Filing of Electronic Returns	October 17, 2005

* Tentative Date

** Date shown is the latest day to begin testing Federal PATS with the IRS.

Definition of Terms

- USTC** – Utah State Tax Commission
IRS – Internal Revenue Service
ERO – Electronic Return Originator

Categories of Electronic Filers

1. **Electronic Return Originator (ERO)** – A firm, organization, or individual who deals directly with a taxpayer who appears before them, and who:
 - a. prepares a Utah individual income tax return for the purpose of having an electronic return produced; or,
 - b. collects a prepared Utah individual income tax return for the purpose of having an electronic return produced; and,
 - c. obtains the taxpayer's signature on Form TC-8453, *Utah Individual Income Tax Transmittal for Electronic Filing*, or IRS Form 8879, *IRS e-file Signature Authorization*, when required.
2. **Transmitter** – A firm, organization or individual who transmits electronic returns directly to the IRS for subsequent retrieval by the USTC.
3. **Software Developer** – A firm, organization or individual who develops computer software for the purpose of:
 - a. formatting Utah returns according to USTC specifications; and/or,
 - b. electronically transmitting Utah returns directly to the IRS for subsequent retrieval by the USTC.

Types of Electronic Filers

An Electronic Filer can be one, or a combination, of the categories defined above. The categories are geared to specific functions performed as they relate to the taxpayer, the IRS or the USTC. An electronic filer can be one or more of the following business types:

- a. **Preparer** – Completes the Utah return and computes the tax based on information provided by the taxpayer. The taxpayer must personally appear before the Preparer.
- b. **Preparer/Transmitter** – Completes the Utah return, computes the tax based upon information provided by the taxpayer, and transmits the return directly to the IRS for subsequent retrieval by the USTC.
- c. **Software Developer** – Develops computer software either sold or used for the purpose of formatting and/or transmitting electronic Utah returns directly to the IRS for subsequent retrieval by the USTC.
- d. **Service Bureau** – Takes Utah tax returns from accepted electronic filers and formats them, but does not collect returns directly from taxpayers nor transmit returns directly to the IRS.
- e. **Service Bureau/Transmitter** – Takes Utah returns from accepted electronic filers, formats the returns, and transmits them directly to the IRS for subsequent retrieval by the USTC.
- f. **Transmitter** – Provides transmission services directly to the IRS. May also take Utah returns from accepted EROs and transmit them directly to the IRS for subsequent retrieval by the USTC.
- g. **Electronic Return Collector** – Takes prepared Utah returns directly from taxpayers for the purpose of having electronic tax returns produced. An Electronic Return Collector may be a for-profit or a not-for-profit organization in the private or public sector that provides electronic filing services; e.g., employers providing a service to their employees.

Ways to Participate in Electronic Filing

1. Electronic filers may choose to perform all of the functions associated with electronic filing and be EROs, transmitters and software developers , or they may choose to use the services of another accepted electronic filer (third party). For example:
 - a. An ERO can be a preparer who prepares the tax return, or an electronic return collector who only takes prepared returns for the purpose of having electronic returns produced.
 - b. An ERO can develop software to format return records to conform with IRS/USTC specifications (software developer), or purchase software which performs this function, or use a service bureau which will data enter prepared returns and format them to USTC specifications.
 - c. An ERO can write the software to transmit the formatted Utah returns directly to the IRS (software developer) for subsequent retrieval by the USTC, purchase software to do the transmission (transmitter), or use a third party transmission service to do the transmissions to the IRS.
2. The ways of doing business govern how an individual or organization completes the application to participate in electronic filing. Entries on the application indicate the types of information and publications the applicant will need. The functions to be performed by the applicant will determine whether testing with the IRS will be required, what types of tests are needed, and what responsibilities are assumed by the electronic filer. For additional information on these and other definitions, see the list of publications appearing on page 18 of this document.

Chapter 1 **FEDERAL / UTAH ELECTRONIC FILING**

How Filing Works

Utah taxpayers may arrange with an IRS and USTC approved ERO to file electronically their Utah individual income tax refund, balance due or zero balance returns (see Chapter 4), along with their federal tax return. EROs and transmitters accepted into the IRS electronic filing program (as limited below) will be able to participate in the filing program and file both federal and Utah returns in one transmission to the IRS's Service Center.

The IRS will acknowledge receipt of the federal/state return to the transmitter. The USTC will access the IRS system and retrieve the Utah portion of the electronic return. That data will then be processed by the USTC's electronic system. The USTC will also acknowledge receipt of the state electronic return to the transmitter. The transmitter should expect to receive USTC acknowledgement within three working days from the time acknowledgement is received from the IRS.

Who May Participate

During 2005, for tax year 2004 returns, the Federal/State Electronic Filing Program will be offered to Utah individual income taxpayers who file full-year, part year or non-resident, refund, zero balance or balance due returns. The desire of the USTC is to offer a more automated system for income tax filing to all Utah taxpayers. It is expected that this program will continue to be expanded in coming years to include all practitioners/preparers and all taxpayers throughout the state of Utah who qualify with the IRS for participation in the electronic filing program.

Chapter 2

APPLICATION FOR PARTICIPATION

Practitioners interested in submitting Utah individual income tax returns through the electronic filing program must apply to the IRS by submitting Form 8633, "*Application to Participate in the Electronic Filing Program*", which can be obtained from the IRS. A copy of this form, completed and signed by the applicant, must also be sent to the USTC.

Upon being assigned an Electronic Filing Identification Number (EFIN) and/or Electronic Transmitter Identification Number (ETIN) by the IRS, the applicant must notify the USTC of the number(s) assigned. Notices should be forwarded as follows:

1. Fax a copy of the federal Form 8633 to (801) 297-7698, or mail to:

Utah State Tax Commission
Electronic Filing Section
210 North 1950 West
Salt Lake City, UT 84134-0210

2. Upon receipt of federal acceptance, the applicant must notify the USTC, in writing, with the following Information (can be faxed to the number above or mailed):

Name of Firm
Complete address of firm, including telephone number and fax number (if available)
EFIN assigned by the IRS
ETIN assigned by the IRS
Software vendor
Transmitter used (if not a direct transmitter)

Send this information to the address shown in paragraph 1 above.

Federal Publication 1345 specifies the application process and requirements for participation in the federal electronic filing program. The IRS's definitions of the electronic return originator, transmitter, and software developer apply for Utah electronic filing purposes under the program.

Failure to provide the USTC with a copy of the completed and signed Form 8633 or IRS Form 8879, failure to notify the USTC of IRS acceptance into or rejection from the program, or failure to notify the USTC of the software proposed for use, may preclude the transmitter from participating in the state electronic filing program.

Chapter 3

ACCEPTANCE PROCESS

The USTC will recognize and draw upon the IRS federal acceptance process for the 2004 tax period. Only those EROs, software developers, and transmitters who have been accepted by the IRS for participation in the tax year 2004 electronic filing program shall be eligible to participate in the IRS/Utah electronic filing program. However, further testing and acceptance with the USTC is required before Utah electronically filed returns can be accepted.

EFIN and ETIN

The EFIN, ETIN will be assigned by the IRS through an IRS Service Center. The USTC will use these numbers in the filing program.

Utah Test Data

While all participants in the Utah program must first have followed the IRS testing procedures and been accepted into their electronic filing program, Software Developers are further required to test their software with Utah test data. Only software from an IRS approved and accepted Software Developer that has also been tested and approved by the USTC shall be used by EROs and Transmitters for the electronic submission of Utah returns. Any returns submitted with unapproved software will be automatically rejected.

When the IRS has accepted a Software Developer's test returns, the USTC will retrieve the Utah return test data from the IRS for testing. Software Developers in the program will receive test materials and instructions for performing the Utah testing.

The latest start date for testing federal returns in the electronic filing program is December 30, 2004. Where testing with the IRS has begun, testing with the USTC can begin and/or continue after this date, with approval from the USTC.

Chapter 4

UTAH PORTION OF THE ELECTRONIC RETURN

The Utah portion of an electronic return will consist of data transmitted electronically with the Federal PIN information supporting the paper documents that must be retained by the ERO or the taxpayer for a period of 3 years. A properly completed and formatted electronic record and PIN information must be received by the USTC in order for an electronically submitted tax return to be considered complete.

Electronic Portion of An Electronically Filed Utah Return

The following forms, statements and schedules may be transmitted electronically:

TC-40, Individual Income Tax Return, including TC-40A, TC-40B and/or TC-40C

Federal self-select PIN information

An electronically submitted Utah return must include all required information fields, including all W-2, W-2G, TC-675R, TC-675H, 1099R and 1099G forms with Utah withholding information.

When Do I Need to Mail the TC-8453 to the USTC?

The following procedures should be followed in determining when to submit a TC-8453 to the USTC:

1. Form TC-8453 **SHOULD NOT** be submitted to the USTC if an electronic signature (PIN) was used on the federal return and the Utah return is filed at the same time.
2. Form TC-8453 **SHOULD** be submitted to the USTC if the Utah return is being filed electronically but separate from the federal return.

NOTE: You do **NOT** need to attach W-2s, W-2Gs, 1099Rs or 1099Gs to the TC-8453 if required to submit. Please retain these forms in your files for three years.

Paper Portion of An Electronically Filed Utah Return

The non-electronic portion of the Utah return shall include the following paper documents:

1. TC-8453, *Individual Income Tax Transmittal for Electronic Filing*, for each electronic return transmitted as a "State Only" return.
2. State copies of all Forms TC-675R (or Federal Schedule F or K-1) normally attached to the paper return. The ERO and the taxpayer should retain copies of these for three years.
3. Supporting schedules and documents requiring original signatures and/or certification. The ERO and the taxpayer should retain copies of these for three years. Examples include:
 - a. Utah form TC-40LIS, *Credit Share Summary of Low-Income Housing Project*, if the taxpayer is the building project owner.
 - b. "Equitable Adjustments" explanation for any amount claimed on TC-40 line 13, code 79.

Completing the Utah Tax Return

Instructions for entering the data required to complete the Utah tax forms will vary from one computer program to another. However, all Utah tax forms must be completed in accordance with the instructions published by the USTC for the particular form in question. See TC-40 Form booklet and the front side of the official TC-8453 form for instructions specific to these forms.

Exclusions from Electronic Filing

IRS Publication 1345 lists several circumstances that preclude the federal return from being filed electronically. A Utah return can be filed electronically without a federal return. However, the following Utah returns **CANNOT** be filed electronically:

- An amended Utah return,
- A corrected Utah return,
- A Utah return for any tax period other than calendar year January 1, 2004 to December 31, 2004, and
- A Utah return with credit for taxes paid to more than one additional state (multiple TC-40A's).

Chapter 5

TRANSMITTING THE UTAH ELECTRONIC RETURN

NOTE: Since the Utah return usually will be transmitted electronically with the federal return to the IRS before it is transmitted to the USTC, the Transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications set forth by the IRS in their Publications 1345 and 1346.

Participants in the electronic filing program should confirm with their Software Developer or direct Transmitter that their software has been programmed to process and transmit the Utah data with the federal data to the IRS Service Center, and this software has been further tested and approved by the USTC for use in the Utah electronic filing program. Software that does not transmit returns to the IRS Service Center or that has not been tested and approved by the USTC may not be used to submit Utah returns electronically.

ERO/Transmitter Certification

By transmitting the electronic portion of the Utah return, the electronic filer is certifying the Federal PIN or the TC-8453 has been completed and signed in accordance with instructions in Chapter 4, the official descriptions of all entries of the electronic return apply, the original and signed copy of the TC-8453 and all other required documents are on file pending notice of acceptance from USTC, and for each Utah return submitted electronically, easily readable copies of all documents required for the return are and will be maintained on file.

IRS Acknowledgement

For each electronic return submitted, the IRS will transmit an acknowledgement record back to the Transmitter indicating receipt of the data, either acceptance or rejection of the return for processing, and identification of any error conditions found.

If the IRS rejects a federal return due to errors, the accompanying Utah return will also be rejected. If the IRS rejects a Utah return due to errors, the federal return will also be rejected. (See "Reject Codes" below.)

Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing, informs federal taxpayers their returns may be rejected due to errors on their Utah records, which may delay their federal refund.

Form TC-8453, Utah State Tax Commission Individual Income Tax Transmittal for Electronic Filing, informs Utah taxpayers their returns may be rejected due to errors on their federal records, which may delay their Utah refund.

If the error is one that can be corrected by the Transmitter, both return records may be re-transmitted to the IRS. If the Utah return transmission cannot be corrected, the filer has the option of re-transmitting the federal return data and filing the Utah return on paper.

Repeated rejection of electronically transmitted returns may cause the IRS to rescind the electronic filing privileges of an electronic filer of Utah returns.

Utah Acknowledgement

NOTE: Utah electronic returns prepared by software that has not been tested and approved by the USTC and returns transmitted by software that has not been authorized by the USTC will be rejected.

For each Utah electronic return retrieved from the IRS, the USTC will send an acknowledgement back to the Transmitter through the IRS, either accepting or rejecting the return for processing by the USTC.

The Transmitter and the ERO (if the Transmitter is a third party) must communicate the status – acceptance or rejection – to the taxpayer within 24-hours of receipt of acknowledgement from the USTC, regardless of whether the return is accepted or rejected.

Acceptance means the return data has been retrieved from the IRS by the USTC, it has been screened upon initial retrieval, and it will be processed into the USTC system. Transmitters and EROs should be aware that screening and processing does not necessarily mean the return data is error free or it will actually process through the Utah system.

Reject Codes

Errors Detected By the IRS :

Should an error be detected by the IRS in any part of the federal and/or Utah returns, both the federal and the Utah return will be rejected. The reject codes listed in IRS Publications 1345 and 1346 will be used by the IRS to identify the various error conditions on the joint return.

Errors Detected at the Utah State Tax Commission:

General editing and validity checks will be performed by the USTC upon retrieving a Utah electronic return. If the return data cannot be read or if an error is detected, acknowledgement will be sent to the Transmitter that the return cannot be processed in the Utah system and is therefore rejected. Generally, a code indicating the error will be transmitted along with the rejection notice.

If the electronic return is accepted for processing in the USTC system, additional in-depth checks will be performed by the system. Returns found to have errors, such as duplicate returns, duplicate social security numbers, computation errors, debt offsets on refunds, etc., will be managed through regular error resolution methods. Where an error is detected by the USTC processing system, the USTC will communicate directly with the taxpayer. The Transmitter will receive acknowledgement of original receipt of the return data and, where possible, preliminary indication of any error(s) detected. However the Transmitter will not receive additional information relative to the error conditions or the status of any return accepted for processing.

The State Acknowledgement System

The USTC will participate in a State Acknowledgement service designed and developed by the Internal Revenue Service as part of its front-end processing system, known as Electronic Management System (EMS). The IRS will maintain and operate the State Acknowledgement System. Through this system, state acknowledgements may be retrieved electronically.

Utah will send their state acknowledgements through the EMS system for trading partners to pick up when they pick up their Federal acknowledgements.

Procedures and specifications for the Federal / State Acknowledgement System may be found in IRS Publication 1346, pages 136 through 154.

Chapter 6

FORM TC-8453

A Utah form TC-8453 is required to be signed and filed with the Utah State Tax Commission if:

- The taxpayer is filing an electronic Utah-only return (no federal return is being submitted at the same time),
- A federal PIN is not used when filing electronically, or
- Certain attachments are required to be submitted to the USTC as outlined in the instructions (see *"Paper Portion of An Electronically Filed Utah Return"* on page 9).

If a Utah form TC-8453 is not required to be filed, the ERO or Transmitter is required to keep a copy on file for three years. A copy of the Utah TC-8453 is included in Appendix D of this document.

Instructions For Completing Form TC-8453, If Required

IRS DCN

Enter the Declaration Control Number (DCN) assigned to the federal return for this taxpayer in the appropriate boxes at the top of the TC-8453.

Declaration of Taxpayer for State Only Returns

If the Utah return was transmitted separately from the federal return, the TC-8453 is required to obtain the signed declaration from the taxpayer(s).

Before the Utah return is transmitted electronically, the taxpayer, and spouse if married filing a joint return, must sign and date the TC-8453. A taxpayer may not sign a blank TC-8453. The ERO/Transmitter must provide the taxpayer with a legible copy of both the completed Utah return and the TC-8453, including copies of all supporting documents required.

No Attachments Required with TC-8453

The ERO or taxpayer must maintain the "hard-copy" documents discussed in Chapter 4 for the "Paper Portion of An Electronically Filed Utah Return" for three years.

Do **NOT** attach copies of the complete return or withholding forms W-2, 1099 or TC-675R to the TC-8453.

Processing and Mailing TC-8453

After the TC-8453 has been completed and signed by the taxpayer, if required, the ERO will send the electronic portion of both the federal and the Utah returns to the IRS in accordance with the IRS and Utah file specifications. The TC-8453 and associated documents are to be retained by the Transmitter (or by the ERO, where the transmitter is a third party) for a period of three years.

Every Utah return submitted electronically by a qualified Transmitter will be acknowledged. This acknowledgement will provide notice to the Transmitter that the USTC has either "accepted" or "rejected" the return for processing. If accepted and if required, the completed and signed original TC-8453 must be forwarded to the USTC no later than the next working day. Third-party Transmitters must notify the ERO no later than the next workday after receiving the USTC acknowledgement of acceptance. These deadlines coincide with the IRS deadlines for mailing the federal Form 8453. A rejected return should be corrected and re-submitted as a "State Only" return.

The TC-8453, in the case of a "State Only" return, should be forwarded to:

Utah State Tax Commission
Electronic Filing Section
210 North 1950 West
Salt Lake City, UT 84134-0210

In light of the similarities between the federal form 8453 and the Utah form TC-8453, care must be exercised to ensure the federal form is not mailed to the USTC, and the Utah form is not mailed to the IRS.

A readable copy of the prepared return and all supporting documents, including the signed TC-8453, must be provided to the taxpayer at the time the TC-8453 is signed. This copy of the return is for the taxpayer's records. The Transmitter (or the ERO where the Transmitter is a third party) must maintain readable file copies of all required documents for each Utah return submitted electronically.

Non-Receipt of Utah Acknowledgement

If acknowledgement of an electronically submitted Utah return has not been received from the USTC within five workdays after submitting the return, the Transmitter may inquire about the status of that return by contacting the USTC at (801) 297-7575, or 1-800-662-4335 extension 7575 if outside the Salt Lake area.

Chapter 7 DIRECT DEPOSIT

The USTC will issue state refund payments by direct deposit to a taxpayer's financial institution, if desired.

At the taxpayer's option, refunds may be issued in the form of a check, by direct deposit to a taxpayer's checking or savings account, or the taxpayer may choose to have part or all of his refund applied to his year 2005 estimated tax (see the "Apply my Refund" line 35 of the TC-40).

Chapter 8 DELAYS AND PROBLEMS

Although the USTC does not anticipate problems with the Federal/State electronic filing system, participants in the program should be aware that problems might occur from time to time. This could delay refund checks, if applicable.

Taxpayers may confirm that their Utah return has been transmitted to the USTC by checking with their ERO or Transmitter. The taxpayer should allow at least four weeks from the date the return was acknowledged to the Transmitter before contacting the USTC to inquire about the status of a refund check.

USTC Tax Helpline – Information:

Electronic Filing System – (801) 297-7575, or 1-800-662-4335 extension 7575 if outside the Salt Lake area

Refund Information – (801) 297-2200, or 1-800-662-4335, if outside of the Salt Lake area.

The taxpayer will be asked for his/her social security number and the amount of refund shown on the face of the return. Taxpayers are advised to wait at least four weeks after the return is acknowledged before inquiring about a refund.

The refund status may also be checked online at incometax.utah.gov.

Other Inquiries – (801) 297-2200, or 1-800-662-4335, if outside of the Sale Lake calling area.

Chapter 9 BALANCE DUE RETURNS

The USTC will accept the transmission of a Utah return with a balance due amount for the 2004 tax year. Taxpayers with a refund, zero balance, or balance due on their federal or state return in any combination, may file both returns through the Federal/State electronic filing program.

When a balance due Utah return is filed, the payment may be made online with a credit card or with an electronic check (ACH debit) from a checking account. Each online payment is subject to a service fee. To pay online, access is through Payment Express at paymentexpress.gov.

If payment is being made by check or money order, the **TC-547** coupon must be submitted along with the payment. See Appendix B for a copy of the coupon and instructions for filing. **DO NOT SEND A PAPER COPY OF THE TAX RETURN WITH THE COUPON AND PAYMENT.**

Chapter 10

INFORMATION ELECTRONIC FILERS MUST PROVIDE TO THE TAXPAYER

EROS must furnish taxpayers with accurate and legible copies of all completed forms, schedules, statements, etc., filed with the USTC on behalf of the taxpayer. These documents must be provided at the time the taxpayer signs the completed TC-8453 (if required) or the IRS Form 8879, IRS *e-file* Signature Authorization. An accurate and legible copy of the completed and signed TC-8453 must also be furnished to the taxpayer.

Generally, the taxpayer's refund check will be mailed directly to the taxpayer within three weeks after an electronic return and required TC-8453 have been received by the USTC. The USTC cannot guarantee a specific date for the receipt of a refund check. The direct deposit of a refund generally reduces the time significantly for a refund to be in the taxpayer's account in his/her financial institution.

If a jointly filed federal/Utah return is acknowledged but is not accepted by the IRS, the ERO must immediately inform the taxpayer that the Utah return has not been filed. If for any reason the Utah return cannot be transmitted, the taxpayer must file a paper Utah return.

Chapter 11

RESPONSIBILITIES OF ELECTRONIC FILERS / TRANSMITTERS / EROs

In order to continue to participate in the electronic filing program, Electronic Filers, Transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy. In addition, they must also abide by the following standards.

Compliance

All participants in the Electronic Filing System must comply with the requirements and specifications set forth in the IRS Publications 1345, 1346, 1683, and in this *Utah Handbook For Electronic Filers*.

Timeliness/Deadline For Filing

Transmitters must ensure electronic returns are timely filed. The date of the IRS acknowledgement will be considered the filing date for a Utah return filed electronically. Utah returns that are transmitted to the IRS Service Center through April 15, 2005 will be considered timely filed. Taxpayers who qualify for an extension of time to file their Utah returns may file electronically through October 15, 2005.

Changes to the Returns

Electronically filed returns may not be changed electronically once they have been submitted. If changes are needed after an electronic return is filed, the taxpayer must file an amended return through the paper document filing process.

After Acknowledgement of the Utah Return

A Utah acknowledgement indicates a return has been received electronically by the USTC, and, if accepted, will be introduced to the USTC system for processing. Upon receipt of a Utah acknowledgement, the Transmitter (or ERO if the Transmitter is a third party) must keep on file for three years the completed and signed TC-8453 (or Federal form 8453, if the Federal PIN is not used) together with all other required documents. If the return is rejected, the Transmitter (or ERO if the Transmitter is a third party) must return the TC-8453 and all original documents to the taxpayer, together with an explanation of the taxpayer's responsibility to file a paper return within the normal deadlines required to file a return. (See page 9.)

Preparers/EROs/Transmitters may inquire about a tax return if a taxpayer has designated the ERO/Transmitter as the Third Party Designee or by submitting a power-of-attorney to the Tax Commission. The taxpayer may inquire about his tax return but should be advised to wait at least four weeks from the date the electronic return was accepted by the USTC before initiating such inquiry.

Questions from the USTC concerning any return with errors will be directed to the taxpayer or his authorized power-of-attorney.

Chapter 12 **PENALTIES**

Electronic filing of a Utah individual income tax return in no way modifies or changes the applicable penalties required by the Utah tax code. Please refer to the penalty explanation in the TC-40 booklet or the Utah Code Annotated, Title 59, Chapters 1 and 10.

Chapter 13 **ADVERTISING STANDARDS**

Guidelines in IRS Publication 1345 must be followed for Utah Federal/State electronic filing, as though references to "Internal Revenue Service" and "Service" were references to Utah State Tax Commission, State of Utah, and references to "FMS" or "Treasury Seals" were references to the State of Utah Seal.

Chapter 14 **MONITORING AND SUSPENSION OF AN ELECTRONIC FILER**

The USTC will monitor electronic filers for conformity with these and other published rules, specifications, and procedures. Participants who do not conform are subject to suspension from the Utah electronic filing program. Participants who are suspended from the IRS program for any reason are automatically suspended from the Utah program.

Chapter 15 **ADMINISTRATIVE REVIEW PROCESS**

Applicants who have been denied participation in the Utah electronic filing program, or participants who have been suspended from the program, have the right of Administrative Review.

Appeals for Administrative Review must be received by the appropriate authority within 30 days from the date of denial or the date of suspension. A copy of the appellant's application for participation and a copy of the denial or suspension letter must be attached.

Requests for Administrative Review should be faxed to (801) 297-3502, or mailed to:

Director, Processing Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

PUBLICATIONS AND OTHER INFORMATION

The following publications provide additional in-depth descriptions of the process of electronic filing of federal and state individual income tax returns. That process shall be conducted in accordance with the contents of these publications.

Internal Revenue Service

Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*

Publication 1345A, *Filing Season Supplement for Authorized IRS e-file Providers of Individual Income Tax Returns (Tax Year 2004)*

Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2004)*

Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns (Tax Year 2004)*

Publication 3112, *The IRS e-file Application Package*

Federal forms and publications can be obtained on the IRS website at www.irs.gov.

Utah State Tax Commission

Publication 59, *Utah Handbook for Electronic Filers of 2004 Individual Income Tax Returns* (includes file specifications and records layout)

Utah State Tax Commission Test Package (Tax Year 2004)

Publication 99, *Guidelines For Using Copied and Substitute Tax Forms*

TC-40, Individual Income Tax and Instructions

Utah forms and publications can be obtained on the USTC website at tax.utah.gov.

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Appendix A

FILE SPECIFICATIONS AND RECORDS LAYOUT (TAX YEAR 2004)

The states participating in the Federal/State Electronic Filing Program have adopted the following standard for the generic record. This format will be used for the 2004 processing year.

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File Specifications Data Edits and Validity Checks

(To be performed upon formatting the electronic return data for transmission to the IRS)

***** Generic Record *****

Data Source TC-40	Generic Record	Edit To Be Performed
<u>Line/Description</u>	<u>Field No.</u>	
Utah Return being filed	310(78-80)	Must equal "40L", except for online returns that should be "40O".
Heading - Amended Return	No entry	Must equal blank; box on return must not be checked.
Heading - Filing Period - Begin	315(1-6)	Must equal "040101".
Heading - Filing Period - End	315(7-12)	Must equal "041231".
Heading - Primary Last Name	060	Last Name, left justified, blank filled, followed by any qualifiers such as "Sr", "Jr", "III", etc.
Heading - Secondary Last Name	065	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must contain spouse's last name, left justified, blank filled, followed by any qualifiers such as "Sr", "Jr", "III", etc.
Heading - Primary First Name	070(1-17)	First Name, left justified, followed by taxpayer's middle initial; blank filled.
Heading - Secondary First Name	070(18-34)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must contain spouse's first name, left justified, followed by spouse's middle initial; blank filled.
Heading - Primary Deceased	315(79)	Blank for no, "X" for yes
Heading - Spouse Deceased	315(80)	Blank for no, "X" for yes
Heading - Street Address (1-35)	075	Positions 1-35 of taxpayer's street address, left justified, blank filled.
Heading - Foreign Street Address	077	If return has a domestic address, the following must be present: (Seq 095), (Seq 100). If return has a foreign address, the following must be present: (Seq 087), (Seq 098).
Heading - Street Address (36-70)	080	Positions 36-70 of taxpayer's street address, left justified, blank filled.
Heading - City	085	Must be complete - left justified, blank filled.
Heading - Foreign city, state or province	087	If return has a foreign address, the following must be present: (Seq 077), (Seq 098).
Heading - State Code	095	Must equal a valid two-character alpha state code.
Heading - Foreign Country	098	If return has a foreign address, the following must be present: (Seq 077), (Seq 087).
Heading - Zip Code	100	Must equal a valid zip code for state in field 095.
Heading - Telephone Number	115	Enter nine-digit telephone number, including area code, without hyphens or parenthesis.
Heading - Primary SSN	003	Must equal field 010, page 1 of the federal 1040 record, and be a valid number.
Heading - Spouse's SSN	055	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must equal field 030, page 1 of the federal 1040 record; and be a valid number.

Line 1 - Filing Status	150	Must equal "1", "2", "3", "4" or "5" and be equal to field 0140, page 1 of federal 1040 record. If field 130, page 1 of federal 1040 record is equal to "2" or "3", fields 055, 315(71-76) and 305(27-46) must be complete.
Line 2a - Exemptions - Self	315(13-14)	Must equal "00" or "01".
Line 2b - Exemptions - Spouse	315(15-16)	Must equal "00" or "01". If "01", field 150 must be equal to "2".
Line 2c - Exemptions - Other	315(17-18)	Must equal "00"; except if entry on return, then must be a positive number between "01" and "99".
Line 2d - Exemptions - Disabled	315(19-20)	Must equal "00", except if entry on return, then must be a positive number not greater than field 315(17-18); and be equal to a number between "00" and "09".
Line 2e - Exemptions - Total	315(21-22)	Must equal sum of fields 315(13-14), 315(15-16), 315(17-18) and 315(19-20), and equal a number between "00" and "99".
Line 3 - Election Fund - Self	315(24)	Must equal "C, D, G, L, P, R" or an "N" for no contribution.
Line 3 - Election Fund - Spouse	315(26)	Must equal blank; except, if field 150 is equal to "2" then must equal a "C, D, G, L, P, R" or an "N" for no contribution.
Line 4 - Adjusted Gross Income	195	Must equal field 0750, page 1 of Federal 1040 record.
Line 5 - UT Tax Deducted	385	Must equal field 0090, Federal 1040 Schedule A record.
Line 6a - Adds to Inc Code	310(01-02)	Must equal blank; except if an amount is in field 360, must equal a number not less than "51" nor greater than "57".
Line 6a - Adds to Inc Amt	360	Must equal blanks or "0" or be a positive or negative number.
Line 6b - Adds to Inc Code	310(03-04)	Must equal blank; except if an amount is in field 390, must equal a number not less than "51" nor greater than "57".
Line 6b - Adds to Inc Amt	390	Must equal blank, 0, negative or positive number.
Line 6c - Adds to Inc Code	310(05-06)	Must equal blank; except if an amount is in field 665, must equal a number not less than "51" nor greater than "57".
Line 6c - Adds to Inc Amt	665	Must equal blank, 0, negative or positive number.
Line 6d - Adds to Inc Code	310(07-08)	Must equal blank; except if an amount is in field 685, must equal a number not less than "51" nor greater than "57".
Line 6d - Adds to Inc Amount	685	Must equal blank, 0, negative or positive number.
Line 6 - Total Adds to Inc	570	Must equal sum of fields 360, 390, 665 and 685.
Line 7 - Total Adjusted Inc	380	Must equal sum of fields 195, 385 and 570.
Line 8 - Std or Itemized Deductions	660	Must equal field 0200 of Federal record.
Line 9 - Personal Exemptions	350	Must equal field 315(21-22) multiplied by "2325". If federal adjusted gross income exceeds certain limits, exemption must be limited. (See TC-40 instructions for line 9.)
Line 10 - Federal Tax Liability	355	Must equal sum of fields 1030 and 1100 page 2 of Federal 1040 record, multiplied by "0.5" rounded to the nearest whole dollar.
Line 11 - UT Tax Refund (Prev. Yr.)	180	Must equal field 0420, page 1 of Federal 1040 record.
Line 12 - Age 65 or Over - Self	315(27)	Must be equal to field 0772, page 2 of the Federal 1040 record.
Line 12 - Age 65 or Over - Spouse	315(28)	Must be equal to field 0776, page 2 of the Federal 1040 record.
Line 12 - Retirement Income Amt.	365	Same as TC-40B line 8.
Line 13a - Deducts from Inc Code	310(13-14)	Must equal blank; except if an amount is in field 700, must equal a number not less than "71" nor greater than "83", except "80".
Line 13a - Deducts from Inc Amt	700	Must equal blank, 0, negative or positive number.
Line 13b - Deducts from Inc Code	310(15-16)	Must equal blank; except if an amount is in field 705, must equal a number not less than "71" nor greater than "83", except "80".
Line 13b - Deducts from Inc Amt	705	Must equal blank, 0, negative or positive number.
Line 13c - Deducts from Inc Code	310(17-18)	Must equal blank; except if an amount is in field 710, must equal a number not less than "71" nor greater than "83", except "80".
Line 13c - Deducts from Inc Amt	710	Must equal blank, 0, negative or positive number.
Line 13d - Deducts from Inc Code	310(19-20)	Must equal blank; except if an amount is in field 715, must equal a number not less than "71" nor greater than "83", except "80".
Line 13d - Deducts from Inc Amt	715	Must equal blank, 0, negative or positive number.
Line 13e - Deducts from Inc Code	310(21-22)	Must equal blank; except if an amount is in field 720, must equal a number not less than "71" nor greater than "83", except "80".
Line 13e - Deducts from Inc Amt	720	Must equal blank, 0, negative or positive number.
Line 13f - Deducts from Inc Code	310(23-24)	Must equal blank; except if an amount is in field 725, must equal a number not less than "71" nor greater than "83", except "80".
Line 13f - Deducts from Inc Amt	725	Must equal blank, 0, negative or positive number.
Line 13 - Native Amer Prim. TP No.	305(31-39)	Must equal blank, except if code "77" is in field 310(13-14), 310(15-16), 310(17-18), 310(19-20), 310(21-22) or 310(23-24) then positive numeric, right justified, zero filled.
Line 13 - Native Amer Tribe Code	305(49)	Must be positive number from "1" to "6" if 305(31-39) not equal to blank.
Line 13 - Native Amer. Sec. No.	305(40-48)	Must equal blank, except if field 150 equals "2" and code "77" is in field 310(13-14), 310(15-16), 310(17-18), 310(19-20), 310(21-22) or 310(23-24) then positive numeric, right justified, zero filled.
Line 13 - Native Amer Tribe Code	305(50)	Must be positive number from "1" to "6" if 305(40-48) not equal to blank.
Line 13 - Total Other Deducts from Inc	585	Must be total of fields 700, 705, 710, 715, 720 and 725
Line 14 - Total Deductions	375	Must be total of fields 660, 350, 355, 180, 365 and 585.

Line 15 - UT Taxable Income	400	Must equal "0", or be a positive number equal to field 380 minus field 375.
Line 16a - Exemption from UT tax	310(62)	Must be blank (non qualified) or "X" (qualified exempt)
Line 16a - Qualifying Amt	500	Must be blank if not qualified or amount from Line 6 of qualification worksheet page 9 TC-40 booklet.
Line 16b - UT Tax	405	Must equal total income tax due calculated by applying field 400 to the appropriate tax rate schedule, and rounding to the nearest whole dollar number.
Line 17 - Non-resident Only	310(46)	Must be blank or "X" if claiming non-resident status.
Line 17 - Non-resident Home State	310(47-48)	Postal abbreviation for non-resident home state.
Line 17 - Part-year Resident Only	310(49)	Must be blank or "X" if claiming part year resident status.
Line 17 - Part-year Resident From	310(50-55)	Must equal blank if field 310(49) is not X'd; else date started in Utah (YYMMDD).
Line 17 - Part-year Resident To	310(56-61)	Must equal blank if field 310(49) is not X'd; else date ended in Utah (YYMMDD).
Line 17a - TC-40C column A	875	Must equal TC-40C column "A" field 870.
Line 17b - TC-40C column B	880	Must equal field 195 less TC-40C column "B" field 885.
Line 17c - UT Inc Tax Ratio	370	Must equal field 875 divided by 880 rounded to 4 decimal places.
Line 17 - Non or Part-Yr. Res. Tax	415	Must equal blank, "0" or equal to field 405 times field 370. Round to the nearest whole dollar.
Line 18 - Tax Amount	435	Full year resident enter tax from field 405, non- or part-year resident enter tax from field 415.
Line 19 - Tax Pd to Other State Credit	675	Must equal blank or "0" or equal TC-40A field 645.
Line 20a - Nonrefund Cr Code	310(66-67)	Must equal blank; except if an amount is in field 735, then must equal a number not less than "01" nor greater than "13", except "04".
Line 20a - Nonrefund Cr Amount	735	Must equal blank or 0; or be a positive number.
Line 20b - Nonrefund Cr Code	310(68-69)	Must equal blank; except if an amount is in field 740, then must equal a number not less than "01" nor greater than "13", except "04".
Line 20b - Nonrefund Cr Amount	740	Must equal blank or 0; or be a positive number.
Line 20c - Nonrefund Cr Code	310(70-71)	Must equal blank; except if an amount is in field 745, then must equal a number not less than "01" nor greater than "13", except "04".
Line 20c - Nonrefund Cr Amount	745	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 20d - Nonrefund Cr Code	310(72-73)	Must equal blank; except if an amount is in field 750, then must equal a number not less than "01" nor greater than "13", except "04".
Line 20d - Nonrefund Cr Amount	750	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 20e - Nonrefund Cr Code	310(74-75)	Must equal blank; except if an amount is in field 755, then must equal a number not less than "01" nor greater than "13", except "04".
Line 20e - Nonrefund Cr Amount	755	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 20f - Nonrefund Cr Code	310(76-77)	Must equal blank; except if an amount is in field 760, then must equal a number not less than "01" nor greater than "13", except "04".
Line 20f - Nonrefund Cr Amount	760	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 20 - Name of Workshop	315(38-52)	Must equal blank, except if code "02" is in field 310(66-67), 310(68-69), 310(70-71), 310(72-72), 310(74-75) or 310(76-77) then entry of name, left justified, blank filled.
Line 20 - Other Nonrefund Cr Total	655	Must be sum of fields 735, 740, 745, 750, 755 and 760.
Line 21- Total Nonrefund Credits	450	Must be sum of fields 675 and 655, but not greater than field 435 less field 675.
Line 22 - Subtract line 21 from line 18	455	Must equal field 435 minus field 450. If field 450 is greater than or equal to field 435, enter "0".
Line 23a - Contribution Code	305(7-8)	If an amount is in field 520, this field must equal a number not less than "01" nor greater than "08", except "04"; otherwise equals blank.
Line 23a - Contribution Amount	520	Must equal blank or "0"; or be a positive number greater than "0".
Line 23a - Sch/Tech Code	305(19-20)	If field 305(7-8) equals "05" and amount in field 520, then must equal a number not less than "01" nor greater than "41"; if field 305(7-8) equals "06" and amount in field 520, then must equal a number not less than "51" nor greater than "59"; else equal to blank.
Line 23b - Contribution Code	305(9-10)	If an amount is in field 545, this field must equal a number not less than "01" nor greater than "08", except "04"; otherwise equals blank.
Line 23b - Contribution Amount	545	Must equal blank or "0"; or be a positive number greater than "0".
Line 23b - Sch/Tech Code	305(21-22)	If field 305(9-10) equals "05" and amount in field 545, then must equal a number not less than "01" nor greater than "41"; if field 305(9-10) equals "06" and amount in field 545, then must equal a number not less than "51" nor greater than "59"; else equal to blank.
Line 23c - Contribution Code	305(11-12)	If an amount is in field 550, this field must equal a number not less than "01" nor greater than "08", except "04"; otherwise equals blank.
Line 23c - Contribution Amount	550	Must equal blank or "0"; or be a positive number greater than "0".
Line 23c - Sch/Tech Code	305(23-24)	If field 305(11-12) equals "05" and amount in field 550, then must equal a number not less than "01" nor greater than "41"; if field 305(11-12) equals "06" and amount in field 550, then must equal a number not less than "51" nor greater than "59"; else equal to blank.
Line 23d - Contribution Code	305(13-14)	If an amount is in field 560, this field must equal a number not less than "01" nor greater than "08", except "04"; otherwise equals blank.

Line 23d - Contribution Amount	560	Must equal blank or "0"; or be a positive number greater than "0".
Line 23d - Sch/Tech Code	305(25-26)	If field 305(13-14) equals "05" and amount in field 560, then must equal a number not less than "01" nor greater than "41"; if field 305(13-14) equals "06" and amount in field 560, then must equal a number not less than "51" nor greater than "59"; else equal to blank.
Line 23e - Contribution Code	305(15-16)	If an amount is in field 565, this field must equal a number not less than "01" nor greater than "08", except "04"; otherwise equals blank.
Line 23e - Contribution Amount	565	Must equal blank or "0"; or be a positive number greater than "0".
Line 23e - Sch/Tech Code	305(27-28)	If field 305(15-16) equals "05" and amount in field 565, then must equal a number not less than "01" nor greater than "41"; if field 305(15-16) equals "06" and amount in field 565, then must equal a number not less than "51" nor greater than "59"; else equal to blank.
Line 23f - Contribution Code	305(17-18)	If an amount is in field 670, this field must equal a number not less than "01" nor greater than "08", except "04"; otherwise equals blank.
Line 23f - Contribution Amount	670	Must equal blank or "0"; or be a positive number greater than "0".
Line 23f - Sch/Tech Code	305(29-30)	If field 305(17-18) equals "05" and amount in field 670, then must equal a number not less than "01" nor greater than "41"; if field 305(17-18) equals "06" and amount in field 670, then must equal a number not less than "51" nor greater than "59"; else equal to blank.
Line 23 - Total contributions	595	Must equal sum of fields 520, 545, 550, 560, 565 and 670.
Line 24 - Previous refunds	No entry	Must equal blank or "0".
Line 25 - Tax from recapture of credits	395	Must equal Form TC-40LIS.
Line 26 - UT use tax	410	Must equal blank or "0"; or be a positive number equal to or greater than 1.
Line 27 - Total tax	420	Must equal sum of fields 455, 595, 395 and 410.
Line 28 - Tax withheld	425	Total UT tax withheld shown on all TC-675Rs; plus, from the federal 1040 record: <ol style="list-style-type: none"> 1. field 0400 from each W-2 record showing "UT" in field 0370; plus 2. field 0240 from each 1099R record showing "UT" in field 0246; plus 3. field 0210 from each W-2G record showing "UT" in field 0200; plus 4. Utah withholding tax from each 1099G record (field 0730). Round to the nearest whole dollar number.
Line 29 - Prepayments	430	Must equal blank or a positive number equal to or greater than 1.
Line 30 - Previous Payments	No entry	Must be equal to blank or "0".
Line 31a - Refund Cr Code	310(25-26)	Must equal blank; except if an amount is in field 495, then must equal "40", "41", "43", "46", "47" or "48".
Line 31a - Refund Cr Amount	495	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 31b - Refund Cr Code	310(27-28)	Must equal blank; except if an amount is in field 505, then must equal "40", "41", "43", "46", "47" or "48".
Line 31b - Refund Cr Amount	505	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 31c - Refund Cr Code	310(29-30)	Must equal blank; except if an amount is in field 510, then must equal "40", "41", "43", "46", "47" or "48".
Line 31c - Refund Cr Amount	510	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 31d - Refund Cr Code	310(31-32)	Must equal blank; except if an amount is in field 515, then must equal "40", "41", "43", "46", "47" or "48".
Line 31d - Refund Cr Amount	515	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 31e - Refund Cr Code	310(33-34)	Must equal blank; except if an amount is in field 555, then must equal "40", "41", "43", "46", "47" or "48".
Line 31e - Refund Cr Amount	555	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 31f - Refund Cr Code	310(35-36)	Must equal blank; except if an amount is in field 765, then must equal "40", "41", "43", "46", "47" or "48".
Line 31f - Refund Cr Amount	765	Must equal blank or 0; or a positive number equal to or greater than 1.
Line 31 - Total Refund Cr Amt	590	Must equal sum of fields 495, 505, 510, 515, 555 and 765.
Line 31 - Non-res Shareholder Fed ID	310(37-45)	If field 310(25-26), 310(27-28), 310(29-30), 310(31-32), 310(33-34), or 310(35-36) is equal to "43", enter 9-digit Federal ID.
Line 32 - Total Withholding and Credits	440	Must equal sum of fields 425, 430 and 590.
Line 33 - Tax Due	445	Must equal blank or "0", or a positive number equal to field 420 minus field 440.
Line 34 - Refund	460	Must equal blank or "0", or a positive number equal to field 440 minus field 420.
Line 35 - Refund Applied to 2005	770	Must equal blank or "0", or a positive number less than or equal to field 460.
Line 36 - Direct Deposit	030	Bank routing number: The first two positions must be "01" through "12", or "21" through "32".
	035	Depositor account number up to 17 digits, left justified, as shown on check.
	040	Checking account indicator: Must be "X" or blank. Both fields 040 and 048 cannot be X'd.
	048	Savings account indicator: Must be "X" or blank. Both fields 040 and 048 cannot be X'd.

Taxpayer Signature	No entry	Must appear on completed TC-8453, if one is required. See Utah Handbook for Electronic Filers (Tax Year 2004).
Date Taxpayer Signed	315(65-70)	Must be a valid date in YYMMDD format, and appear on completed TC-8453, if required.
Spouse Signature	No entry	Must appear on completed TC-8453, if one is required, and if field 150 is equal to "2".
Date Spouse Signed	315(71-76)	Must be a valid date in YYMMDD format, and appear on completed TC-8453, if required, and if field 150 is equal to "2".
Third Party Designee Name	320(1-35)	Blank, or name of designee, if appointed. If designee is paid preparer, enter "PREPARER" in this field.
Third Party Designee Telephone	320(36-45)	Blank, or telephone number of designee, if appointed. If designee is paid preparer, enter preparer telephone number from 300(42-51).
Third Party Designee PIN	320(46-54)	Blank, or up to nine digits if designee appointed. If designee is paid preparer, enter preparer SSN or PTIN from 050(1-9).
Paid Preparer Signature	No entry	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid Preparer Telephone	300(42-51)	Enter nine-digit telephone number, including area code, without hyphens or parenthesis.
Paid Preparer SSN or PTIN	050(1-9)	Must be completed and be a valid number if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid Preparer Firm Name	052(6-40)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid Preparer Firm EIN	050(10-18)	Must be completed and be a valid number if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid Prep. Street Address	052(41-70)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid Preparer City	052(71-90)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid Preparer State Code	052(91-92)	Must equal a valid twocharacter alpha state code.
Paid Preparer Zip Code	050(19-27)	Must equal a valid zip code for state in field 052(91-92).
Paid Preparer Self Employed	052(93)	Must be blank or "X" if preparer is self employed.

TC-40A – Credit for Tax Paid to Another State – Do not complete TC-40A, lines 1 through 7 unless taxpayer is claiming credit for taxes paid to one other state.

Line 1 - Other State Name	315(56-57)	Must equal a valid twocharacter alpha state code.
Line 1 - FAGI Taxed in Other State	615	Amount of FAGI taxed in other state.
Line 2 - FAGI	620	Must be equal to field 195.
Line 3 - Percent of Other State	625	Field 615 divided by field 620, and rounded to 4 decimal places.
Line 4 - UT Income Tax	630	Must be equal to field 435.
Line 5 - Credit Limit	635	Field 630 multiplied by field 625, rounded to whole dollar.
Line 6 - Taxes Paid to Other State	640	Actual income tax paid to state shown in field 315(56-57).
Line 7 - Cr Taxes Paid to Other St.	645	Must equal field 635 or field 640, whichever is lesser.

TC-40B – Retirement Income Exemption/Deduction – Do not complete TC-40B, lines 1 through 8 unless taxpayer (and/or spouse if filing jointly) qualify for retirement exemption or deduction. Line 8 (field 580) must equal a positive number greater than "0".

Line 1 - Ret. Exemption - Self	315(32)	Must equal "0", except if field 315(27) is equal to "X" then must equal "1", and field 315(35) must be equal to "0".
Line 1 - Ret. Exemption - Spouse	315(33)	Must equal "0", except if field 315(28) is equal to "X" then must equal "1", and field 315(36) must be equal to "0".
Line 1 - Ret. Exemption - Total	315(34)	Must equal "0", except if either field 315(32) and/or 315(33) is equal to "X", then must equal sum of X's in fields 315(32) and 315(33), and be a "1" or a "2".
Line 1 - Ret. Exemption - Amount	465	Must equal "0", except if field 315(34) has an entry, then must equal field 315(34) multiplied by "7500".
Line 1 - Ret. Deduction - Self	315(35)	Must equal "0" if field 315(27) is equal to "X" or if field 315(32) is equal to "1". Must be equal to "1" if field 315(27) <u>not</u> equal to "X".
Line 1 - Ret. Deduction - Spouse	315(36)	Must equal "0" if field 315(28) is equal to "X" or if field 315(33) is equal to "1". Must be equal to "1" if field 315(28) <u>not</u> equal to "X".
Line 1 - Ret. Deduction - Total	315(37)	Must equal "0", except if either field 315(35) or 315(36) is significant, then must equal the sum of fields 315(35) and 315(36), and be a "1" or "2".
Line 1 - Ret. Deduction - Amount	470	Must equal blanks, except if field 315(37) has an entry, then must equal field 315(37) multiplied by an amount (between "0" and "4800") to be calculated in accordance with the instructions for line 12 paragraph B in the TC-40 tax booklet. Amount in field 470 cannot be less than "0" and not greater than "4800" if 315(37) is equal to "1", or not greater than "9600" if 315(37) is equal to "2".

Line 3 - Total	475	Must equal sum of field 465 plus field 470; and be equal to an amount between "0" and "15000".
Line 4 - FAGI	575	Must equal field 195, plus field 360 if field 310(01-02) is equal to "51", plus 390 if field 310(03-04) is equal to "51", plus field 665 if field 310(05-06) is equal to "51", plus field 0385 of page 1 of Federal 1040 or page 1 of Federal 1040A.
Line 5 - Less Floor Amount	480	If field 150 is equal to "2", "3" or "5", field 480 must equal "32000"; if field 150 is equal to "4", field 480 must equal "16000"; if field 150 is equal to "1", field 480 must equal "25000".
Line 6 - Subtotal	485	Must equal field 575 minus field 480, but not less than zero.
Line 7 - 1/2 of Line 6	490	Must equal field 485 multiplied by .5, rounded to nearest whole dollar.
Line 8 - Ret. Exempt/Deduct	580	Must equal field 475 minus field 490.

TC-40C – Non or Part-Year Resident Income Schedule – Utah income and adjustments from column A, plus the adjustment made to Federal AGI on line 29, column B for nonresident military pay.

Line 1	525	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)
Line 2	530	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)
Line 3	535	Ordinary dividends (1040/1040A line 9a)
Line 4	540	Taxable refunds, credits or offsets of state and local income taxes (1040 line 10)
Line 5	600	Alimony received (1040 line 11)
Line 6	605	Business income or (loss) (1040 line 12)
Line 7	610	Capital gain or (loss) (1040 line 13, 1040A line 10)
Line 8	650	Other gains or (losses) (1040 line 14)
Line 9	680	IRA distributions – taxable amount (1040 line 15b, 1040A line 11b)
Line 10	775	Pensions and annuities – taxable amount (1040 line 16b, 1040A line 12b)
Line 11	780	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)
Line 12	785	Farm income or (loss) (1040 line 18)
Line 13	790	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)
Line 14	795	Social Security benefits – taxable amount (1040 line 20b, 1040A line 14b)
Line 15	800	Other income (1040 line 21)
Line 16	805	Total income (add lines 1 through 15)
Line 17	810	Educator expenses (1040 line 23, 1040A line 16)
Line 18	695	Certain business expenses (1040 line 24)
Line 19	815	IRA deduction (1040 line 25, 1040A line 17)
Line 20	820	Student loan interest deduction (1040 line 26, 1040A line 18)
Line 21	825	Tuition and fees deduction (1040 line 27, 1040A line 19)
Line 22	830	Health savings account deduction (1040 line 28)
Line 23	835	Moving expenses (1040 line 29 – deduct in "Column A" only expenses from moving into or within Utah)
Line 24	840	One-half of self-employment tax (1040 line 30)
Line 25	845	Self-employed health insurance deduction (1040 line 31)
Line 26	850	Self-employed SEP, SIMPLE and qualified plans (1040 line 32)
Line 27	855	Penalty on early withdrawal of savings (1040 line 33)
Line 28	860	Alimony paid (1040 line 34a)
Line 29, column B	885	Nonresident military pay included in Federal adjusted gross income
Line 30	865	Total adjustments (add lines 17 through 29)
Line 31, column A	870	Subtract column A line 30 from column A line 16
Line 31, column B	690	Subtract column B line 30 from column B line 16
End of Generic Record	Terminus	Must equal "#".

***** Unformatted Record *****

Federal Return Line/Description	Record Field No.	Edit To Be Performed
050-345	Federal Return	<p>Must contain an exact copy of the federal return, in variable format, including all records and containing significant data, beginning with page 1 of the 1040 record and extending through and including page "n" of the statement records, if any; and, occupying as many data lines and form occurrences as required. Federal records not containing significant data should not be included. If the length of the federal return data exceeds the data capacity of the unformatted record (80 bytes x 60 lines x 9 occurrences = 43,200 bytes), then that Utah return is not eligible for electronic filing.</p> <p>Delimiter characters "*", "[", "]" and "#" appearing in the federal records must be converted to "!", "{", "}" and "\$" respectively, in accordance with IRS published specifications.</p>
End of Record Terminus		Must equal "#".

***** End of Return *****

Records Layout

***** Generic Record Segment *****

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Value</u>
-----	Byte count	4	N (2500 for fixed, nnnn for variable.)
-----	Start of record sentinel	4	A/N (****)
	Record ID	34	
0000	Form ID	6	STbbbb
0001	Form number	6	0001bb
0002	Page number	5	PG01b
0003	Primary SSN	9	N
0004	Filler	1	b
0005	Form/Sched number	7	N(0000001)
0010	State code	2	UT
0011	City code	2	A (bb) – not used
0019	State only indicator	2	A (SO) state only return data
0020	Declaration Control Number	14	
	First two positions	2	00
	EFIN of originator	6	N
	Batch number	3	N (000-999)
	Serial number	2	N (00-99)
	Year digit	1	N (5 = 2005)
0023	Return Sequence Number	16	N
	Transmitter ETIN	5	N
	Transmitter use	2	N
	Julian date of trans.	3	N
	Trans. sequence number	2	N (01-99)
	Return sequence number	4	N (0001-9999)
0024	Direct deposit/debit	1	A/N 1 = direct deposit
0025	State direct deposit - not used	1	N b
0030	Bank routing number	9	N blank if no state Direct Deposit. The first two positions must be "01" through "12", or "21" through "32".
0032	State-RTN-Indicator	1	N 0 = no state return present 1 = State return found on FOMF 2 = State return not found on FOMF
0035	Depositor account number	17	A/N, or blank if no state direct deposit
0040	Checking account indicator	1	A/N "X" or blank.
0048	Savings account indicator	1	A/N "X" or blank.
0049	Online filing	1	A/N (b, O) - used for online filing only.
0050	State Numeric Data	27	
	Preparer SSN/PTIN	9	N or PNNNNNNNN
	Preparer EIN	9	N
	Preparer Zip	5	N
	Preparer Zip+4	4	N

0052	State Alphanumeric Data	93	A/N
	Mailbox ID	5	A/N
	Preparer firm name	35	A/N
	Preparer address	30	A/N
	Preparer city	20	A/N
	Preparer state	2	A/N
	Preparer self-empl ind	1	A/N
0055	Spouse SSN	9	N
0060	Name Line 1	35	A/N - required
	Primary last name	32	A/N
	Primary suffix	3	A/N
0065	Name Line 2	35	A/N
	Secondary last name	32	A/N
	Secondary suffix	3	A/N
0070	Name Line 3	35	A/N
	Primary first name	16	A/N
	Primary middle init	1	A/N
	Secondary first name	16	A/N
	Secondary middle init	1	A/N
	Filler	1	A/N blank
0075	Taxpayer address – pos. 1-35	35	A/N
0077	Foreign street address	35	A/N
0080	Taxpayer address – pos. 36-70	35	A/N
0085	City	22	A/N
0087	Foreign city, state or province	35	A/N
0090	Not used	5	blanks
0095	State abbreviation	2	A
0098	Foreign country	22	A
0100	Zip code	12	N
0105	Not used	20	blanks
0110	Not used	5	blanks
0115	Telephone number	12	A/N
0150	Federal filing status	1	N
0155-0175	Not used	50	blanks
0180	UT tax refund previous year	12	N
0185-0190	Not used	24	blanks
0195	Adjusted gross income (FAGI)	12	N
0200	Standard/itemized deductions	12	N
0205	Not used	12	blanks
0300	A/N field 1	80	
	Software developer code	10	A/N
	Paid preparer name	31	A/N
	Preparer phone number	10	A/N
	Non-paid preparer	13	A/N
	Preparer state EIN - not used	16	blanks
305	A/N Field 2	80	
305(1-6)	Not used	6	N
305(7-8)	Line 23a – Contribution code	2	N
305(9-10)	Line 23b – Contribution code	2	N
305(11-12)	Line 23c – Contribution code	2	N
305(13-14)	Line 23d – Contribution code	2	N
305(15-16)	Line 23e – Contribution code	2	N
305(17-18)	Line 23f – Contribution code	2	N
305(19-20)	Line 23a – Sch/Tech code	2	N
305(21-22)	Line 23b – Sch/Tech code	2	N
305(23-24)	Line 23c – Sch/Tech code	2	N
305(25-26)	Line 23d – Sch/Tech code	2	N

305(27-28)	Line 23e – Sch/Tech code	2	N
305(29-30)	Line 23f – Sch/Tech code	2	N
305(31-39)	Native Amer prim number	9	N
305(40-48)	Native Amer sec number	9	N
305(49)	Native Amer prim tribe code	1	N
305(50)	Native Amer prim tribe code	1	N
305(51-80)	Not used	30	blanks
310	A/N Field 3	80	
310(01-02)	Line 6a - Add to income code	2	N
310(03-04)	Line 6b - Add to income code	2	N
310(05-06)	Line 6c - Add to income code	2	N
310(07-08)	Line 6d - Add to income code	2	N
310(09-12)	Not used	4	
310(13-14)	Line 13a – Deduct from inc code	2	N
310(15-16)	Line 13b – Deduct from inc code	2	N
310(17-18)	Line 13c – Deduct from inc code	2	N
310(19-20)	Line 13d – Deduct from inc code	2	N
310(21-22)	Line 13e – Deduct from inc code	2	N
310(23-24)	Line 13f – Deduct from inc code	2	N
310(25-26)	Line 31a – Refund credit code	2	N
310(27-28)	Line 31b – Refund credit code	2	N
310(29-30)	Line 31c – Refund credit code	2	N
310(31-32)	Line 31d – Refund credit code	2	N
310(33-34)	Line 31e – Refund credit code	2	N
310(35-36)	Line 31f – Refund credit code	2	N
310(37-45)	Fed EIN for refund code 43	9	N
310(46)	Nonresident	1	A (b, X)
310(47-48)	Nonresident home state	2	A valid state abbreviation
310(49)	Part-year resident	1	A (b, X)
310(50-55)	PY resident date from	6	N (YYMMDD)
310(56-61)	PY resident date to	6	N (YYMMDD)
310(62)	Line 16a – qualified exempt	1	A (b, X)
310(63-65)	Not used	3	blanks
310(66-67)	Line 20a – Nonref credit code	2	N
310(68-69)	Line 20b – Nonref credit code	2	N
310(70-71)	Line 20c – Nonref credit code	2	N
310(72-73)	Line 20d – Nonref credit code	2	N
310(74-75)	Line 20e – Nonref credit code	2	N
310(76-77)	Line 20f – Nonref credit code	2	N
310(78-80)	Utah tax form filed	3	A/N (40L, 40O) - letter "O" for online only
315	A/N Field 4	80	
315(1-6)	Tax period begin date	6	N (YYMMDD)
315(7-12)	Tax period end date	6	N (YYMMDD)
315(13-14)	Exemptions – self	2	N (00, 01)
315(15-16)	Exemptions – spouse	2	N (00, 01)
315(17-18)	Exemptions – other	2	N (00-99)
315(19-20)	Exemptions – disabled	2	N (00-99)
315(21-22)	Exemptions – total	2	N (00-99)
315(23)	Not used	1	blanks
315(24)	Election fund – self	1	A/N (C, D, G, L, P, R, N)
315(25)	Not used	1	blanks
315(26)	Election fund – spouse	1	N (C, D, G, L, P, R, N)
315(27)	Age 65 or over – self	1	A (b, X)
315(28)	Age 65 or over – spouse	1	A (b, X)
315(29-31)	Not used	3	blanks
315(32)	TC-40B Ret. exempt – self	1	N (0, 1)
315(33)	TC-40B Ret. exempt – spouse	1	N (0, 1)
315(34)	TC-40B Ret. exempt – total	1	N (0, 1, 2)
315(35)	TC-40B - Retire deduct – self	1	N (0, 1)
315(36)	TC-40B - Retire deduct – spouse	1	N (0, 1)
315(37)	TC-40B - Retire deduct – total	1	N (0, 1, 2)
315(38-52)	Line 20 – Workshop name	15	A/N

315(53-55)	Not used	3	blanks
315(56-57)	Other state	2	A (b, valid state code)
315(58-64)	Not used	7	blanks
315(65-70)	Taxpayer sign date	6	N (YYMMDD)
315(71-76)	Spouse sign date	6	N (YYMMDD)
315(77-78)	Not used	2	blanks
315(79)	Taxpayer deceased	1	b for no, "X" for yes
315(80)	Spouse deceased	1	b for no, "X" for yes
320(1-35)	Third party designee name	35	A/N
320(36-45)	Third party designee telephone	10	N
320(46-54)	Third party designee PIN	9	N
320(55-80)	Not used	26	blanks
350	Personal exemptions	12	N
355	1/2 Federal tax liability	12	N
360	Line 6a – Add to income	12	N
365	Retirement income exempt/deduct	12	N
370	Line 17 – box c	12	N
375	Line 14 – Total deductions	12	N
380	Add lines 4 through 6	12	N
385	Utah tax deducted	12	N
390	Line 6b – Add to income	12	N
395	Line 25 – Tax from credit recapture	12	N
400	Line 15 – Utah taxable income	12	N
405	Line 16b – Utah income tax	12	N
410	Line 26 – Utah use tax	12	N
415	Line 17 – Non-PY resident tax	12	N
420	Line 27 – Total tax	12	N
425	Line 28 – UT tax withheld	12	N
430	Line 29 – UT tax prepaid	12	N
435	Line 18 – UT tax – page 2	12	N
440	Line 32 – Sum of lines 28 thru 31	12	N
445	Line 33 – Tax due	12	N
450	Line 21 – Sum of line 19 and line 20	12	N
455	Line 22 – Line 18 less line 21	12	N
460	Line 34 – Refund	12	N
465	TC-40B - retire exemption	12	N
470	TC-40B - retire deduction	12	N
475	TC-40B - line 3 total	12	N
480	TC-40B – less floor	12	N
485	TC-40B - line 4 less line 5	12	N
490	TC-40B - 1/2 line 6	12	N
495	Line 31a – Refundable credit amount	12	N
500	Line 16a – Qualifying amount	12	N (b, or amount from line 6 of worksheet (page 9, TC-40 book)
505	Line 31b – Refundable credit amount	12	N
510	Line 31c – Refundable credit amount	12	N
515	Line 31d – Refundable credit amount	12	N
520	Line 23a – Contribution amount	12	N
525	TC-40C – column A line 1	12	N
530	TC-40C – column A line 2	12	N
535	TC-40C – column A line 3	12	N
540	TC-40C – column A line 4	12	N
545	Line 23b - Contribution amount	12	N
550	Line 23c - Contribution amount	12	N
555	Line 31e – Refundable credit amount	12	N
560	Line 23d - Contribution amount	12	N
565	Line 23e - Contribution amount	12	N
570	Line 6 – Total Adds to Income	12	N
575	TC-40B – line 4 AGI	12	N
580	TC-40B – line 8 ret exempt/deduct	12	N

585	Line 13 – Total deducts to Income	12	N
590	Line 31 – Total other refundable credits	12	N
595	Line 23 – Total contributions	12	N
600	TC-40C – column A line 5	12	N
605	TC-40C – column A line 6	12	N
610	TC-40C – column A line 7	12	N
615	TC-40-A line 1 – FAGI taxed by other state	12	N
620	TC-40A line 2 – FAGI from fed return	12	N
625	TC-40A line 3 - % other state to total	12	N
630	TC-40A line 4 – UT tax from field 435	12	N
635	TC-40A line 5 – Limit - field 630 x field 625	12	N
640	TC-40A line 6 – Actual tax paid other state	12	N
645	TC-40A line 7 – Cr. for tax paid other state	12	N
650	TC-40C – column A line 8	12	N
655	Line 20 – Total other nonrefund credits	12	N
660	Standard/itemized deduction	12	N
665	Line 6c – Add to income	12	N
670	Line 23f - Contribution amount	12	N
675	Cr. for tax paid to other state	12	N
680	TC-40C – column A line 9	12	N
685	Line 6d – Add to income	12	N
690	TC-40C – column B line 31	12	N
695	TC-40C – column A line 18	12	N
700	Line 13a – Deducts from income	12	N
705	Line 13b – Deducts from income	12	N
710	Line 13c – Deducts from income	12	N
715	Line 13d – Deducts from income	12	N
720	Line 13e – Deducts from income	12	N
725	Line 13f – Deducts from income	12	N
730	Form 1099G – UT Withholding	12	N
735	Line 20a – Nonrefund credit amount	12	N
740	Line 20b – Nonrefund credit amount	12	N
745	Line 20c – Nonrefund credit amount	12	N
750	Line 20d – Nonrefund credit amount	12	N
755	Line 20e – Nonrefund credit amount	12	N
760	Line 20f – Nonrefund credit amount	12	N
765	Line 31f – Refundable credit amount	12	N
770	Refund applied to 2005	12	N
775	TC-40C – column A line 10	12	N
780	TC-40C – column A line 11	12	N
785	TC-40C – column A line 12	12	N
790	TC-40C – column A line 13	12	N
795	TC-40C – column A line 14	12	N
800	TC-40C – column A line 15	12	N
805	TC-40C – column A line 16	12	N
810	TC-40C – column A line 17	12	N
815	TC-40C – column A line 19	12	N
820	TC-40C – column A line 20	12	N
825	TC-40C – column A line 21	12	N
830	TC-40C – column A line 22	12	blanks
835	TC-40C – column A line 23	12	N
840	TC-40C – column A line 24	12	N
845	TC-40C – column A line 25	12	N
850	TC-40C – column A line 26	12	N
855	TC-40C – column A line 27	12	N
860	TC-40C – column A line 28	12	N
865	TC-40C – column A line 30	12	N
870	TC-40C – column A line 31	12	N
875	Line 17 - box a	12	N
880	Line 17 - box b	12	N
885	TC-40C, column B, line 29	12	N

Terminus End of Generic Record	1	#
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<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Value</u>
-----	Byte Count	4	N (nnnn variable)
-----	Start of record sentinel	4	A/N (****)
	Record ID	34	
0000	Form ID	6	STbbbb
0001	Form Number	6	0002bb
0002	Page Number	5	PG01b
0003	Primary Social Security No.	9	N
0004	Filler	1	b
0005	Form/Schedule Number	7	N (0000001 to 0000009)
0010	State Code	2	UT
0011	City Code	2	A - not used
0020	Declaration Control Number	14	
	First Two Positions	2	00
	EFIN Of Originator	6	N
	Batch Number	3	N (000-999)
	Serial Number	2	N (00-99)
	Year Digit	1	N (5 = 2005)
050-345	60 lines – 80 positions each	4800	A/N variable (note 1)
	Terminus End of Unformatted Record	1	#

NOTES:

1. Fields 050-345 must contain an exact copy of the Federal electronic return record, in variable format.
2. The Unformatted Record Segment (all 4851 bytes) may be repeated, for a total of up to nine records, if needed to accommodate an entire copy of the federal return record.
3. The Unformatted Record Segment will be truncated following the last significant data.

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		Utah State Tax Commission Utah Individual Income Tax Return All State Income Tax Dollars Fund Education <small>incometax.utah.gov</small>		2004 TC-40	
If fiscal year, enter ending date (mm/yy) _____					
• FOR AMENDED RETURN - ENTER CODE (1 - 5) from page 3					
Your Social Security number 0003		Your full name (first, middle initial, last) 0070 (1-17) 0060 315(79) Deceased in 2004 or 2005			
Spouse's Social Security number 0055		Spouse's name (first, middle initial, last) 0070 (18-34) 0065 315(80) Deceased in 2004 or 2005			
↑ IMPORTANT! ↑ Social Security Number(s) Required		Mailing address 0075 (1-35)		Daytime telephone number () 0115	
		City 0085	State 0095	ZIP code + 4 0100	Evening telephone number () 0115
		Foreign city 0087	Foreign state & zip 0098	Foreign country 0098	
1. Filing status (page 4) a <input type="checkbox"/> Single 0150 b <input type="checkbox"/> Head of household c <input type="checkbox"/> Married filing jointly d <input type="checkbox"/> Married filing separately e <input type="checkbox"/> Qualifying widow(er)		2. Exemptions (page 4) a <input checked="" type="checkbox"/> (1-17) Yourself 315 b <input checked="" type="checkbox"/> (18-34) Spouse c <input checked="" type="checkbox"/> (17-18) Dependents d <input checked="" type="checkbox"/> (19-20) Disabled (see Utah instructions) e <input checked="" type="checkbox"/> (21-22) Total exemptions (add a through d)		3. Election campaign fund (page 4) Yourself Spouse Constitution <input type="checkbox"/> <input type="checkbox"/> C Democrat <input type="checkbox"/> <input type="checkbox"/> D Green <input type="checkbox"/> <input type="checkbox"/> G Libertarian <input type="checkbox"/> <input type="checkbox"/> L Personal Choice <input type="checkbox"/> <input type="checkbox"/> P Republican <input type="checkbox"/> <input type="checkbox"/> R Checking a party does not increase your tax or reduce your refund.	
4. Federal adjusted gross income from federal return (see instructions on page 5) • 4 0195					
5. State income tax deducted as an itemized deduction on federal form 1040, Schedule A, line 5 (page 5) • 5 385					
6. Additions to income (page 5 - add lines 6a through 6d and enter total additions to income on line 6)					
CODE • 6a 318 (01-02) 360 • 6c (05-06) 665		CODE • 6b (03-04) 390 • 6d (07-08) 685			
7. Total adjusted income (add lines 4 through 6) • 7 570					
8. Standard or itemized deduction (page 6) • 8 380					
9. Personal exemptions deduction. Multiply \$2,325 by line 2e. (page 6) • 9 660					
10. One-half of the federal tax (page 6) • 10 350					
11. State tax refund included on line 10 of federal form 1040 (page 6) • 11 355					
12. Retirement exemption/deduction (pages 6 and 7) • 12 0180					
13. Other deductions (pages 7 through 9 - add lines 13a through 13f and enter total other deductions on line 13) • 13 365					
CODE • 13a 310 (13-14) 700 • 13b (15-16) 705 • 13c (17-18) 710 • 13d (19-20) 715 • 13e (21-22) 720 • 13f (23-24) 725					
For Native Americans Primary taxpayer enrollment number: 305 (31-39) (44) Secondary taxpayer enrollment number: 305 (40-48) (50)					
14. Total deductions (add lines 8 through 13) • 14 585					
15. Utah 2004 taxable income (subtract line 14 from line 7) if less than zero, enter zero. • 15 375					
16. CALCULATE INCOME TAX: Read instructions on page 9 for lines 16a and 16b.					
• 16a 310 (62) Qualified taxpayers Amount from worksheet 500 • 16b Tax 405					
17. FOR NON OR PART-YEAR RESIDENTS ONLY - Attach form TC-40C. (page 9)					
• 17a 310 (46) Nonresident. Home state abbreviation (37-42) (49) Part-year resident from (50-55) 04 to (56-61) 04					
Enter information below from state form TC-40C (divide "Box a" by "Box b" to get a ratio (decimal) for "Box c")					
• Box a. From Column A, line 31 875 • Box b. From Column B, line 31 880 • Box c. Utah income tax ratio 370 (Multiply line 16b by the decimal in "Box c")					
• 17 415					

TC-40, page 2

Utah Income Tax Return TC-40 (2004) Page 2

18. Enter tax (full-year Utah resident, enter tax from line 16b - non or part-year resident, enter tax from line 17) -----		18	435																					
19. Credit for income tax paid to another state (page 10). Attach form TC-40A. Nonresidents do not qualify. -----		19	675																					
20. Nonrefundable credits (pages 10 through 12 - add lines 20a through 20f and enter total nonrefundable credits on line 20)		20	655																					
<table border="0"> <tr> <td>• 20a</td> <td>CODE 310 (44-67)</td> <td>735</td> <td>• 20b</td> <td>CODE (48-69)</td> <td>740</td> </tr> <tr> <td>• 20c</td> <td>(70-71)</td> <td>745</td> <td>• 20d</td> <td>(72-73)</td> <td>750</td> </tr> <tr> <td>• 20e</td> <td>(74-75)</td> <td>755</td> <td>• 20f</td> <td>(76-77)</td> <td>760</td> </tr> </table>		• 20a	CODE 310 (44-67)	735	• 20b	CODE (48-69)	740	• 20c	(70-71)	745	• 20d	(72-73)	750	• 20e	(74-75)	755	• 20f	(76-77)	760					
• 20a	CODE 310 (44-67)	735	• 20b	CODE (48-69)	740																			
• 20c	(70-71)	745	• 20d	(72-73)	750																			
• 20e	(74-75)	755	• 20f	(76-77)	760																			
If claiming Qualified Sheltered Workshop (code 02), write the Workshop name here: 315 (32-52)																								
21. Subtotal (add lines 19 and 20) -----		21	450																					
22. Subtract line 21 from line 18 (Note: if line 21 is greater than or equal to line 18, enter zero) -----		22	455																					
23. Contributions (pages 12 through 13 - add lines 23a through 23f and enter total contributions on line 23)		23	595																					
NOTE: SCHTECH CODE used only for Nonprofit School District Foundation and Utah College of Applied Technology.																								
<table border="0"> <tr> <td>• 23a</td> <td>CODE 305 (7-8)</td> <td>520</td> <td>• 23b</td> <td>CODE (9-10)</td> <td>545</td> <td>(21-22)</td> </tr> <tr> <td>• 23c</td> <td>(11-12)</td> <td>550</td> <td>• 23d</td> <td>(13-14)</td> <td>560</td> <td>(23-26)</td> </tr> <tr> <td>• 23e</td> <td>(15-16)</td> <td>565</td> <td>• 23f</td> <td>(17-18)</td> <td>670</td> <td>(29-30)</td> </tr> </table>		• 23a	CODE 305 (7-8)	520	• 23b	CODE (9-10)	545	(21-22)	• 23c	(11-12)	550	• 23d	(13-14)	560	(23-26)	• 23e	(15-16)	565	• 23f	(17-18)	670	(29-30)		
• 23a	CODE 305 (7-8)	520	• 23b	CODE (9-10)	545	(21-22)																		
• 23c	(11-12)	550	• 23d	(13-14)	560	(23-26)																		
• 23e	(15-16)	565	• 23f	(17-18)	670	(29-30)																		
24. AMENDED RETURNS ONLY - previous refunds (page 13) -----		24	N/A																					
25. Tax from recapture of credits (page 13) -----		25	395																					
26. Utah use tax (page 13) -----		26	410																					
27. Total tax, use tax and additions to tax (add lines 22 through 26) -----		27	420																					
28. UTAH TAX WITHHELD (must attach Utah W-2 and/or 1099 forms) (page 14) -----		28	425																					
29. Credit for Utah income taxes prepaid (page 14) -----		29	430																					
30. AMENDED RETURNS ONLY - previous payments (page 14) -----		30	N/A																					
31. Refundable credits (pages 14 through 15 - add lines 31a through 31f and enter total refundable credits on line 31)		31	590																					
<table border="0"> <tr> <td>• 31a</td> <td>CODE 310 (25-26)</td> <td>495</td> <td>• 31b</td> <td>CODE (27-28)</td> <td>505</td> </tr> <tr> <td>• 31c</td> <td>(29-30)</td> <td>510</td> <td>• 31d</td> <td>(31-32)</td> <td>515</td> </tr> <tr> <td>• 31e</td> <td>(33-34)</td> <td>555</td> <td>• 31f</td> <td>(35-36)</td> <td>765</td> </tr> </table>		• 31a	CODE 310 (25-26)	495	• 31b	CODE (27-28)	505	• 31c	(29-30)	510	• 31d	(31-32)	515	• 31e	(33-34)	555	• 31f	(35-36)	765					
• 31a	CODE 310 (25-26)	495	• 31b	CODE (27-28)	505																			
• 31c	(29-30)	510	• 31d	(31-32)	515																			
• 31e	(33-34)	555	• 31f	(35-36)	765																			
If claiming the nonresident shareholder's tax credit (code 43), enter S corporation's federal ID number 310 (37-45)																								
32. Total (add lines 28 through 31) -----		32	440																					
33. Tax due - If line 27 is greater than line 32, subtract line 32 from line 27. This is the amount you owe. You will be billed for any penalty and interest owed. See page 15 about payment options. Use enclosed envelope or mail to Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0266		TAX DUE ☹ 33	445																					
34. Refund - If line 32 is greater than line 27, subtract line 27 from line 32. This is your refund. (page 15) Use enclosed envelope or mail to Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0266		REFUND ☺ 34	460																					
35. Enter the amount of refund you want applied to your 2005 taxes. Your refund will be reduced by this amount. If AMENDING, you cannot apply refund to 2005 tax liability. (page 15) -----		35	770																					
36. DIRECT DEPOSIT YOUR REFUND. Complete information below. (page 15)																								
• Routing number	0030	• Account number	0035																					
• What type of account is it?	0040 Checking account	0048 Savings account																						

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules reflect my true tax status.

Your signature		Date signed		Spouse's signature (if filing jointly, both MUST sign even if only one had income)		Date signed	
SIGN HERE		315 (65-70)				315 (71-76)	
Third Party Designee	Name of designee (if any) you authorize to discuss this return with the Tax Commission (page 15)	Designee's telephone number	Designee's personal ID number (PIN)				
	320 (1-35)	320 (36-45)	320 (46-54)				
Paid Preparer's Section	Preparer's signature (page 16)	Preparer's telephone number	Preparer's Social Security no. or PTIN				
		0300 (42-51)	0050 (1-9)				
	Firm's name and address	Preparer's EIN					
	0052 (6-40, 41-70, 71-90, 91-92); 0050 (19-27)	0050 (10-18)					

40042

TC-40A and TC-40B

Attach completed schedule to your 2004 Utah income tax return

Taxpayer's last name

Taxpayer's social security number

Credit For Tax Paid To Another State

TC-40A Rev. 12/04

Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 10.

Part-year resident: A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income that: (1) is subject to both Utah tax and tax in another state, (2) was received while domiciled in Utah, and (3) was included in "Column A-Utah Income" on TC-40C. Also see "Part-Year Resident Defined" on page 2 of instructions.

NOTE: You cannot file electronically if claiming credit for taxes paid to more than one state.

If you claim credit for tax paid to more than one state, complete a TC-40A for each state and enter the sum of the credits on TC-40, line 19.

1. Federal adjusted gross income taxed in state of: <u>315 (56-57)</u>	1	\$	<u>615</u>	00	Line 3 cannot be greater than 1.0000
2. Federal adjusted gross income from federal return (see line 4 instructions on page 5)	2	\$	<u>620</u>	00	
3. Portion of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3		<u>625</u>		
4. Utah income tax (line 16b on front of return)	4	\$	<u>630</u>	00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5	\$	<u>635</u>	00	
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income that was taxed in Utah and the other state shown.	6	\$	<u>640</u>	00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40, line 19.	7	\$	<u>645</u>	00	

Keep a signed copy of other state(s) income tax return for your records.

Retirement Income Exemption/Deduction

TC-40B Rev. 12/04

You qualify to take the retirement income exemption/deduction if (1) you, or your spouse if filing jointly, are age 65 or older at the end of the tax year; or (2) you, or your spouse if filing jointly, are under age 65 and received qualifying taxable retirement income. See pages 6 and 7 of instructions for definition of what is and is not qualifying retirement income.

1. **Age 65 or older - Retirement Income Exemption** 315

Check the "Self" box if age 65 or older (34) Self (35) Spouse Total boxes checked (34) x \$7,500 = 1 \$ 465 00

If filing jointly, check the "Spouse" box if spouse is age 65 or older (35) (36) (37)

2. **Under age 65 - Retirement Income Deduction** (if you, and your spouse if filing jointly, are age 65 or older, skip to line 3)

Line 2a is limited to qualifying taxable retirement income up to \$4,800 per retiree and can only be used by the retiree who earned the income. ATTACH ALL FORMS 1099R, SSA-1099, or other documentation to support your deduction.

		Self	Spouse	
Date of birth ▶				
a. Qualified retirement income	a.	\$	\$	
b. Retirement limitation	b.	\$ <u>4,800</u>	\$ <u>4,800</u>	
c. Enter the lesser of a or b for each column.	c.	\$	\$	
Add "Self" and "Spouse" amounts on line "c." for total.				= 2 \$ <u>470</u> 00

3. Total (add lines 1 and 2) 3 475 00

4. Adjusted income

a. Enter federal adjusted gross income (form TC-40, line 4)	a.	\$	
b. Enter any lump-sum amount (form TC-40, line 6, code 51)	b.	\$	
c. Enter non-taxable interest amount (federal form 1040 or 1040A, line 8b)	c.	\$	

Adjusted income (add lines 4a through 4c) 4 \$ 575 00

5. Enter: (a) \$32,000 - if married filing jointly, head of household, or qualifying widow(er)
 (b) \$16,000 - if married filing separately
 (c) \$25,000 - if single

5 480 00 Round to nearest whole dollar.

6. Subtract line 5 from line 4 (if zero or less, enter zero) 6 485 00

7. One-half of line 6 (line 6 divided by 2) 7 190 00

8. Subtract line 7 from line 3. This is your retirement exemption/deduction. Enter on TC-40, line 12. Do not enter an amount less than zero. 8 \$ 580 00

TC-40C

Attach completed schedule to your 2004 Utah income tax return

Taxpayer's last name

Taxpayer's social security number

Non or Part Year Resident Utah Income Schedule

TC-40C Rev. 12/04

YOU MUST complete the worksheet below and enter the totals from line 31 of COLUMN A and COLUMN B below in the corresponding boxes on line 17 of your state income tax return. Enter the COLUMN A total in "Box a" and the COLUMN B total in "Box b" on line 17 of your return.

Complete columns A and B to determine your Utah income and total income.

Column A - UTAH INCOME AND ADJUSTMENTS

INCOME: Include all income/loss 1) earned or received from Utah sources while not a Utah resident; and 2) received while a Utah resident. This includes all pension, annuity, dividend and interest income received while a Utah resident, even if it is not from a Utah source.

ADJUSTMENTS: Enter the amount of each adjustment applicable to Utah income. This includes payments to qualified IRA or self-employed retirement plans, alimony paid while a Utah resident, moving expenses when moving into Utah, etc.

Column B - FEDERAL INCOME AND ADJUSTMENTS

The amounts entered in this column are income and adjustments from all sources, and are found on your federal return, as noted below.

ADJUSTMENTS: Enter the amount of each adjustment applicable to federal income.

Nonresident Military Personnel Adjustment: Enter in Column B, line 29 the amount included in Column B, line 1 that is active duty military pay.

	COLUMN A - UTAH		COLUMN B - FEDERAL	
INCOME				
1. Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	525	00		00
2. Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	530	00		00
3. Ordinary dividends (1040/1040A line 9a)	535	00		00
4. Taxable refunds, credits or offsets of state and local income taxes (1040 line 10)	540	00		00
5. Alimony received (1040 line 11)	600	00		00
6. Business income or (loss) (1040 line 12)	605	00		00
7. Capital gain or (loss) (1040 line 13, 1040A line 10)	610	00		00
8. Other gains or (losses) (1040 line 14)	650	00		00
9. IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	680	00		00
10. Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	775	00		00
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	780	00		00
12. Farm income or (loss) (1040 line 18)	785	00		00
13. Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	790	00		00
14. Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	795	00		00
15. Other income (1040 line 21)	800	00		00
16. Total income (add lines 1 through 15)	805	00		00
ADJUSTMENTS				
17. Educator expenses (1040 line 23, 1040A line 16)	810	00		00
18. Certain business expenses (1040 line 24)	695	00		00
19. IRA deduction (1040 line 25, 1040A line 17)	815	00		00
20. Student loan interest deduction (1040 line 26, 1040A line 18)	820	00		00
21. Tuition and fees deduction (1040 line 27, 1040A line 19)	825	00		00
22. Health savings account deduction (1040 line 28)	830	00		00
23. Moving expenses (1040 line 29 - deduct in "Column A" only expenses from moving into or within Utah)	835	00		00
24. One-half of self-employment tax (1040 line 30)	840	00		00
25. Self-employed health insurance deduction (1040 line 31)	845	00		00
26. Self-employed SEP, SIMPLE, and qualified plans (1040 line 32)	850	00		00
27. Penalty on early withdrawal of savings (1040 line 33)	855	00		00
28. Alimony paid (1040 line 34a)	860	00		00
29. Nonresident military active duty pay included in federal wages on line 1 column B above (page 9)			885	00
30. Total adjustments (add lines 17 through 29)	865	00		00
31. Subtract line 30 from line 16 for both COLUMNS A & B. COLUMN B total must equal the FAGI amount on TC-40, line 4 (unless line 29 is completed).	870	00	690	00

Attach this completed SCHEDULE to your Utah tax return.

Enter this total on TC-40, line 17, "Box a." Enter this total on TC-40, line 17, "Box b."

Appendix B

ELECTRONIC FILING PAYMENT COUPON INSTRUCTIONS

A payment coupon, Utah form TC-547, should be prepared for all balance due returns filed electronically. The coupon is submitted with the taxpayer's payment to the Tax Commission. A paper copy of the electronically filed return should not be included with the voucher and payment.

A sample of the payment coupon is shown on the next page.

This coupon is to be completed and given by the electronic return originator to the taxpayer at the time the taxpayers return is completed.

The taxpayer is to send the coupon with his/her check or money order in payment of the tax due by April 15, 2005 to:

**Utah State Tax Commission
210 N 1950 W
SLC UT 84134-0215**

NOTE: This coupon is not to be used with any balance due paper returns being filed. Those paper returns should have the taxpayers remittance included with the paper return at the time it is filed.

NOTE: There is **no** scan line on the coupon and no coupon needs to be sent to the Tax Commission for testing.

The coupon is to be printed on the bottom third of the page, with a one and one eighth inch margin at the bottom. The top portion does not need to be printed, at the developer's option.

TC-547, Income Tax Payment Coupon

Utah State Tax Commission
Income Tax Payment Coupon

TC-547
Rev. 3/03

USE OF PAYMENT COUPON

If you have a tax due balance on your Utah income tax return, include the payment coupon below with your check or money order, to insure proper credit to your account.

Do not use this payment coupon for prepayment of future taxes. Use form TC-546.

HOW TO PREPARE THE PAYMENT

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, Social Security Number, daytime telephone number and the year the payment is for on your check or money order.

HOW TO SEND MY PAYMENT

Do **NOT** mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0200

ELECTRONIC PAYMENT

If you choose to pay your income tax due balance electronically, go to the web site at <https://secure.e-utah.org/paymentexpress/client> and follow the payment instructions.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunication Device for the Deaf (801) 297-2020. Please allow three working days for a response.

SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

Income Tax Payment Coupon

Mail to: Utah State Tax Commission 210 N 1950 W, SLC UT 84134-0200

TC-547
Rev. 3/03

Tax type	Tax year this payment is for
04 IT	

Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple.**

For Office Use Only

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Full name		Social Security no.	
If married, spouse's full name		Spouse's Social Security no.	
Address			
City		State	Zip code
Payment amount enclosed		\$	00

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Appendix C

ERROR CODES FOR ELECTRONICALLY FILED UTAH RETURNS


The following codes are used to notify an electronic return originator of any error in an electronically submitted Utah individual income tax return.

<u>ERROR</u>	<u>DESCRIPTION</u>	<u>LINE NUMBER</u>
001	Duplicate return	N/A
030	Federal AGI invalid	Line 4
031	Total deduction amount invalid	Line 14
032	Exemption amount invalid	Line 9
033	Federal tax deduction amount invalid	Line 10
034	State refund deduction invalid	Line 11
036	Standard/Itemized deduction amount invalid	Line 8
040	Retirement income amount invalid	Line 12
041	Total other deduction amount invalid	Line 13
042	Tax amount invalid	Line 18
044	State tax addition amount invalid	Line 5
045	Qualified Exempt Checkbox/Amount mismatch	Line 16a
046	Total adjusted income invalid	Line 7
047	Utah taxable income invalid	Line 15
048	Income tax amount invalid	Line 16b
049	Use tax amount invalid	Line 26
050	Total contribution amount invalid	Line 23
051	Total tax, use tax and other taxes invalid	Line 27
052	Tax withheld amount invalid	Line 28
053	Prepaid credit amount invalid	Line 29
054	Other refundable credits amount invalid	Line 31
055	Total withholding & credit amount invalid	Line 32
057	Refund amount invalid	Line 34
059	Tax due amount invalid	Line 33
063	Credit for tax paid to another state invalid	Line 19
083	Exemption for taxpayer invalid	Line 2a
084	Exemption for spouse invalid	Line 2b
085	Dependent exemptions invalid	Line 2c
086	Disabled exemptions invalid	Line 2d
087	Total exemptions invalid	Line 2e
088	Filing status invalid	Line 1
100	Nonresident Utah FAGI invalid	Line 17a
101	Nonresident Federal FAGI invalid	Line 17b
102	Nonresident Utah tax invalid	Line 17
103	FAGI addition invalid	Lines 6a through 6d
104	FAGI deduction invalid	Lines 13a through 13f
105	Tax from recapture of credits invalid	Line 25
204	Retirement income exemption invalid	TC-40B, line 1
208	Retirement income deduction invalid	TC-40B, line 2
209	Total amount invalid	TC-40B, line 3
210	FAGI + lump sum + interest invalid	TC-40B, line 4
211	Limitation amount invalid	TC-40B, line 5

212	AGI less limitation amount invalid	TC-40B, line 6
213	Limitation reduction amount invalid	TC-40B, line 7
214	Total boxes checked invalid	TC-40B, line 1
309	Total nonrefundable credit amount invalid	Line 20
310	Contributions amount invalid	Lines 23a through 23f
318	Nonrefundable credit amount invalid	Lines 20a through 20f
319	Refundable credit amount invalid	Lines 31a through 31f
320	Total FAGI additions amount invalid	Line 6
321	Total FAGI deductions amount invalid	Line 13
322	Tax after nonrefundable credits invalid	Line 21
326	Refund applied to next year invalid	Line 35
327	Line 18 less line 21 invalid	Line 22
328	FAGI taxed in state of invalid	TC-40A, line 1
329	FAGI from Federal return invalid	TC-40A, line 2
330	Utah income tax amount invalid	TC-40A, line 4
331	Credit limitation amount invalid	TC-40A, line 5
332	Actual tax paid other state invalid	TC-40A, line 6
333	Credit tax paid other state invalid	TC-40A, line 7
334	Line 3 less line 7 amount invalid	TC-40B, line 8
335	Wages, salaries, tips, etc. amount invalid	TC-40C, line 1
336	Taxable interest income invalid	TC-40C, line 2
337	Ordinary dividends amount invalid	TC-40C, line 3
338	Taxable refunds, credits or offsets invalid	TC-40C, line 4
339	Alimony received amount invalid	TC-40C, line 5
340	Business income or (loss) amount invalid	TC-40C, line 6
341	Capital gain or (loss) amount invalid	TC-40C, line 7
342	Other gain or (losses) amount invalid	TC-40C, line 8
343	Taxable IRA distributions amount invalid	TC-40C, line 9
344	Taxable pensions and annuities amount invalid	TC-40C, line 10
345	Rentals, royalties, etc. amount invalid	TC-40C, line 11
346	Farm income or (loss) amount invalid	TC-40C, line 12
347	Unemployment compensation invalid	TC-40C, line 13
348	Taxable social security benefits amount invalid	TC-40C, line 14
349	Other income amount invalid	TC-40C, line 15
350	Total income amount invalid	TC-40C, line 16
351	Educator expense amount invalid	TC-40C, line 17
352	IRA deductions amount invalid	TC-40C, line 19
353	Student loan interest deduction amount invalid	TC-40C, line 20
354	Tuition and fees deduction amount invalid	TC-40C, line 21
355	Health savings account deduction invalid	TC-40C, line 22
356	Moving expenses amount invalid	TC-40C, line 23
357	One-half self-employment tax amount invalid	TC-40C, line 24
358	Self-employed health insurance invalid	TC-40C, line 25
359	Self-employed SEP, etc. plans amount invalid	TC-40C, line 26
360	Penalty on early withdrawal amount invalid	TC-40C, line 27
361	Alimony paid amount invalid	TC-40C, line 28
362	Total adjustments amount invalid	TC-40C, line 30
363	Income less adjustments amount invalid	TC-40C, line 31
364	Certain business expenses amount invalid	TC-40C, line 18
365	Nonresident military pay amount invalid	TC-40C, column B, line 29
889	Invalid test SSN	N/A
998	Invalid software ID	N/A
999	Multiple errors (more than 2)	N/A

Appendix D

TC-8453, Utah Individual Income Tax Transmittal for Electronic Filing

		IRS-DCN 00 - - - 5	
Utah State Tax Commission Utah Individual Income Tax Transmittal For Electronic Filing For the year January 1 - December 31, 2004		2004 TC-8453 Rev. 12/04	
Your Social Security number <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>		Your full name (first, middle initial, last) <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>	
Spouse's Social Security number <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>		Spouse's name (first, middle initial, last) <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>	
Mailing address <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>		Daytime telephone number () - () - ()	
City <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>		State <div style="border: 1px solid black; width: 50px; height: 20px; margin: 5px 0;"></div>	ZIP code + 4 <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>
Foreign city <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>		Foreign state & zip <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>	Foreign country <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>
<div style="display: flex; justify-content: space-around; align-items: center;"><div style="text-align: center;">↑ Social Security Number(s) Required</div><div style="text-align: center;">IMPORTANT!</div><div style="text-align: center;">↑</div></div>			
Declaration of Taxpayer for State Only Returns Under penalties of perjury, I declare I have compared my 2004 Utah Individual Income Tax return with the information I provided to my Electronic Return Originator, and to the best of my knowledge and belief, my return is true, correct and complete. This declaration is to be forwarded to the Utah State Tax Commission by my Electronic Return Originator as validation of my electronically filed Utah Individual Income Tax return. I understand if there is an error in my return, it will be rejected and any Utah refund to which I may be entitled may be delayed.			
Taxpayer signature <div style="border: 1px solid black; width: 100%; height: 40px; margin: 5px 0;"></div>		Spouse signature <div style="border: 1px solid black; width: 100%; height: 40px; margin: 5px 0;"></div>	
Date <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>		Date <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>	
This form is to be filed ONLY if the taxpayer(s) is filing a "Utah State Only Return" electronically separate from their federal return. IRS-DCN. Enter the same 14-digit Document Control Number (DCN) assigned by the Electronic Return Originator (ERO) to identify your electronically submitted federal tax return. Name, Address, Social Security Number. Your social security number(s) and name(s) must match your social security card(s). Type or print your social security number(s), name(s), address and telephone number(s) in the spaces provided. If you file a joint return, make sure that you enter the social security numbers in the same order your names are shown. Also, type or print your daytime and evening telephone numbers.		Declaration of Taxpayer for State Only Returns. A taxpayer may file their Utah State return electronically, separate from their federal return. If a "Utah State Only Return" is being filed, the signature of the taxpayer and/or spouse is required. <i>DO NOT include a copy of your return or withholding forms (W-2, W-2G, 1099G, and 1099R).</i> When and Where to File The ERO must mail the TC-8453 to the Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134-0210 , no later than the next working day after receiving the state acknowledgment that the return was received and accepted. If a third-party transmitter is used, the ERO must mail this information the next working day after receiving the state acknowledgment from the Transmitter.	

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